

**TOWN OF GRANBY
BOARD OF FINANCE**

**15 North Granby Road
Granby, CT 06035**

The Granby Board of Finance will hold a special meeting on Tuesday, December 21, 2021 at 7:30 p.m. at the Police Department Community Room.

AGENDA

BUSINESS

1. Approve Minutes from Previous Meeting
2. Statement of Accounts
3. Additional Appropriation
4. Discussion of Plus-One Budget for Fiscal Year 2022-23
5. Confirm Date of Next Meeting
6. Adjournment

Distribution: Town Clerk, BOE, BOF, BOS, Town Manager, Town Treasurer, Recording Secretary, Director of Finance, Supt. of Schools, BOE Bus. Mgr., Library, Press

**TOWN OF GRANBY
BOARD OF FINANCE
MEETING MINUTES
NOVEMBER 22, 2021**

PRESENT: Chairman Michael Guarco, Jenny Emery, Kevin Hobson, William Kennedy, James Tsaptsinos and Alfred Wilke

OTHERS PRESENT: Erica Robertson, Town Manager; Kimi Cheng, Director of Finance; Jordan Grossman, Superintendent of Schools; Anna Robbins, BOE Business Manager

GUESTS: Nikoleta D. McTigue and Jessica Aniskoff, CliftonLarsonAllen, LLC (CLA)

CALL TO ORDER

The Board of Finance Meeting was called to order by Chairman Michael Guarco at 7:30 p.m.

BUSINESS

1. APPROVE MINUTES FROM PREVIOUS MEETING

ON A MOTION by A. Wilke, seconded by W. Kennedy, the Board voted (5-0-1) to approve the meeting minutes of October 25, 2021 as presented. J. Emery abstained.

2. ORGANIZATIONAL MATTERS

ON A MOTION BY W. Kennedy, seconded by J. Tsaptsinos, the Board voted unanimously (6-0-0) to nominate M. Guarco as Chairman and A. Wilke as Vice-Chairman.

3. AUDIT PRESENTATION BY CLIFTONLARSONALLEN, LLC

CLA Principal Nikoleta McTigue and Manager Jess Aniskoff reviewed the results of the audit and noted the report is still in draft form. N. McTigue stated the CAFR is now referred to as the Annual Comprehensive Finance Report (AFCR) and everything related to the Financial Statements is "clean".

Some of the financial highlights include:

- Net position/fund balance was restated as a result of GASB84 Fiduciary Activities Implementation.
- The Fund balance in total governmental funds increased by \$5.2M.
- The unassigned fund balance of \$7.9M for the General Fund represents 14.9% of total general revenues of \$53M.
- The Internal Service Fund net position at year end is \$459K. The net position decreased by \$62K.
- The OPEB pension trust fund net position increased by \$5.5 to \$24.2M.
- The OPEB trust fund net position increased by \$1.2M to \$3.5M.
- The General Fund total revenues exceed budget by \$1.7M.

- Total property tax collections were \$40.5M and current year tax collections were 99.41% of current levy.
- Actual expenditures came in below budget by \$751K and additional appropriations of \$576K were approved during the year.
- For the Federal Single Audit, \$1.8M in federal awards were expended. The year prior was below \$750K.
- For the State Single Audit, \$7M and \$1.3M state awards were expended and subject to audit.

It was noted there were no difficulties encountered performing the audit. There were no uncorrected misstatements and no disagreements with management. Management did not consult with other independent accountants. There were no significant issues discussed with management prior to engagement and no other audit findings or issues were found.

4. STATEMENT OF ACCOUNTS

Board of Education

BOE Business Manager Anna Robbins reported on the October 2021 Statement of Accounts.

- The BOE is projected to be \$161,000 under budget, with Regular Education forecasted at \$181,275 and Special Education over budget by \$20,024. A. Robbins explained most of that comes from salaries and benefits noting long-term substitutes are not hired in the first half of the year. Once those positions are filled permanently, the numbers will be closer to where they should be.
- Special Education transportation is forecasted to be over budget by \$20,000 due to "ride share" with other towns
- Magnet school enrollment is down and there are six less Open Choice students.
- After October 1st the State will notify the BOE of the number of enrolled out-of-town students. A total of 36 were budgeted and currently there are 38. It was also noted Simsbury is asking for a student to share transportation for Suffield Vo-Ag.

Municipal

Town Manager Erica Robertson reported on the October 2021 Statement of Accounts noting that not a lot has changed since last month.

- The tax collection rate remains steady at 57%.
- At this point, there are a lot of encumbered funds.
- The \$2M for OPEB was wired to Wells Fargo on November 1st.

K. Hobson inquired about school rentals. It was noted any revenue taken in by the Board of Education is passed to the Town.

5. CONFIRM DATE OF NEXT MEETING

M. Guarco noted the Board does not typically meet in December. E. Robertson reported the Town server is 20 years old and over the past week it has been down sporadically.

As a result, she would like to get an advance of the ARPA (American Rescue Plan Act) money to upgrade technology. The Town will need \$25,000 to \$30,000. She will bring this to request to the Board of Selectmen and it will then need to go before the Board of Finance for approval.

The following was also noted:

- E. Robertson and J. Grossman have been discussing sharing technology services and the Town's need to upgrade their phone system and match their phone system with the BOE's.
- K. Cheng and E. Robertson will be meeting with Avon and Simsbury to discuss ARPA.
- E. Robertson met with Chief Rosensweig and Chief Horr regarding the radio communication upgrade. She has not yet seen the proposal they received from the consultant.

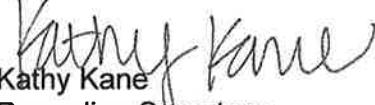
Meeting Dates:

- The regular meeting of December 27th will be canceled. A special meeting may be scheduled on Tuesday, December 21st to discuss the ARPA appropriation for the technology upgrade.
- The Three Board Meeting will be held on Tuesday, January 18th in the Senior Center Community Room.
- A regular meeting will be held on January 24th.
- A regular meeting will be held Tuesday, February 8th after the Governor's Budget is announced.

6. Adjournment

ON A MOTION by W. Kennedy, seconded by J. Emery, the Board voted unanimously (6-0-0) to adjourn at 8:58 p.m.

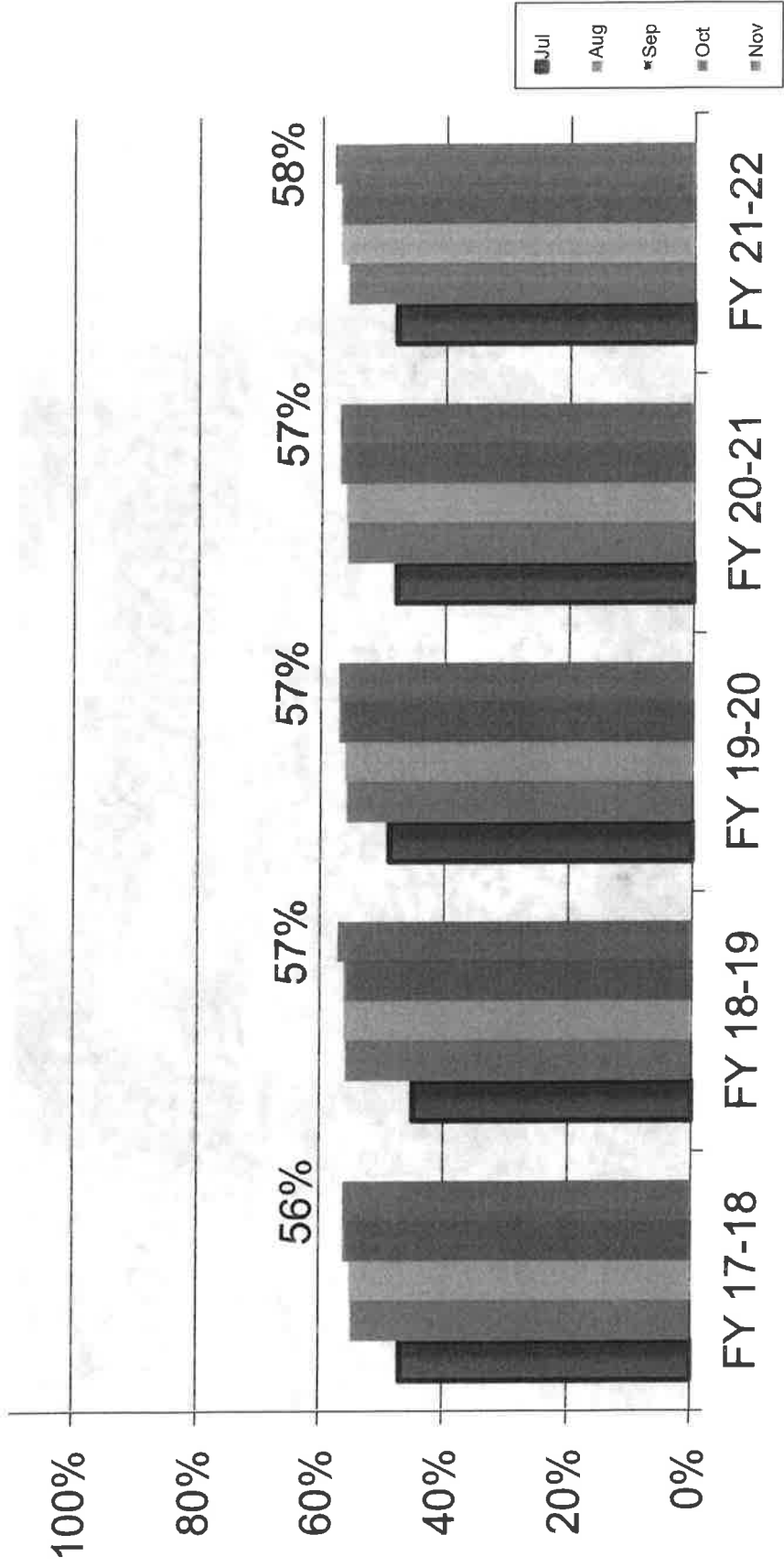
Respectfully submitted,


Kathy Kane
Recording Secretary



**BUDGET OPERATIONS
NOVEMBER 2021**

CURRENT YEAR TAX COLLECTION DATA



**TOWN OF GRANBY
BUDGET OPERATIONS SUMMARY
NOVEMBER 2021**

DESCRIPTION	ADJUSTED BUDGET	REVENUE RECEIVED	BAL DUE {EXCESS}	% REC'D	REMARKS	Nov 20 % REC'D	Oct 21 % REC'D
41010 Current Year Taxes	39,514,514	22,780,941	16,733,573	58%	Pymts. Due - July & Jan.	57%	57%
41020 Prior Years Taxes	210,000	166,166	43,834	79%		68%	73%
41040 Interest & Liens	130,000	72,232	57,768	56%		49%	51%
41060 Auto Supplement	360,000	0	360,000	0%	Billed - December	0%	0%
Property Taxes	40,214,514	23,019,339	17,195,175	57%		57%	57%
43170 Spec Ed / Excess	491,779	0	491,779	0%	Pymts. Due - Feb. 75% - June Bal.	0%	0%
43200 Educ Cost Sharing	5,278,314	1,319,579	3,958,735	25%	Pymts. Due - Oct. 25% - Jan. 25% - Apr. Bal.	25%	0%
43590 Tuition - Other Towns	1,070,721	334,020	736,701	31%	School Bills for Activity	30%	0%
State Education Total	6,840,814	1,653,599	5,187,215	24%		24%	0%
43110 Veterans Exempt GT	3,300	0	3,300	0%	By Assessor Appl. In Aug but receive Pymt. In Dec.	0%	0%
43120 Misc - State	35,332	98	35,235	0%	Pymt. Due - June	2%	0%
43130 Telecommunications	14,000	0	14,000	0%	Pymt. Due - April	0%	0%
43310 Tiered Pilot	1,061	12,521	(11,460)	1180%	Pymt. Due Oct.; Stated changed to Tiered Pilot	100%	1180%
43320 SS Dist Tax Relief	1,500	0	1,500	0%	Pymt. Due - Dec.	0%	0%
43340 E911 PSAP Grant	33,873	0	33,873	0%	Will not receive because East Granby opted out	38%	0%
State Municipal Total	89,066	12,618	76,448	14%		13%	14%
Intergovernmental Revenue	6,929,880	1,666,217	5,263,663	24%		24%	0%
43615 Town Clerk Fees	200,000	168,072	31,928	84%	Statutory Collections	84%	68%
43620 Planning & Zoning	5,450	1,718	3,732	32%	Application Permit Fees	70%	32%
43630 Zoning Bd of Appeals	481	194	287	40%	Application Permit Fees	97%	20%
43640 Building Permits	150,000	142,454	7,546	95%	Building Permit Fees	75%	59%
43660 Inland Wetlands	1,200	2,575	(1,375)	215%	Permit/App. Fees	35%	174%
43670 Short Term Investments	65,000	46,560	18,440	72%		38%	56%
43680 Rents	26,600	9,000	17,600	34%	Drummer, Freshies, School Rental	48%	27%
43690 Sale Maps & Ordinances	275	35	240	13%		80%	7%
43700 Snow Plow & Grading	7,600	6,837	763	90%	Private Roads	109%	0%
43710 Photocopying	300	110	190	37%		15%	35%
43715 Open Farm Day	2,500	1,300	1,200	52%		0%	52%

**TOWN OF GRANBY
BUDGET OPERATIONS SUMMARY
NOVEMBER 2021**

DESCRIPTION	ADJUSTED BUDGET	REVENUE RECEIVED	BAL DUE {EXCESS}	% REC'D	REMARKS	Nov 20 % REC'D	Oct 21 % REC'D
43740 Dispatch Services	16,580	16,580	0	100%	Police Bill For Dispatch Services	100%	100%
43745 Hay Rentals	14,000	600	13,400	4%	Haying - \$10,000	6%	4%
43760 Library	3,000	1,359	1,641	45%	Book Fines, Trust Investment	7%	30%
43770 Contract - Bldg. Inspection	10,100	5,050	5,050	50%	Bldg. Dept. Bills Qtrly For Services	50%	25%
43790 Driveway Permits	350	140	210	40%	New Const. Activity	100%	34%
43800 Police Photo/Lic/Permits	12,500	3,551	8,949	28%		114%	22%
43840 Returned Check Fee	100	60	40	60%		20%	60%
43990 Pay For Participation	53,966	15,333	38,633	28%	Received from BOE	28%	28%
46038 Miscellaneous	35,000	54,450	(19,450)	156%	CIRMA, FEMA reimbursement	222%	156%
Local Departmental Revenues Total	605,002	475,976	129,026	79%		76%	61%
43950 Transfer-in Fund Bal.	2,963,814	2,963,814	0	100%		100%	100%
43955 Additional Appropriations	0	0	0	#DIV/0!		100%	#DIV/0!
Transfers In Total	2,963,814	2,963,814	0	100%		100%	100%
Local Dept. Rev. & Transfer In Total	3,568,816	3,439,790	129,026	96%		87%	93%
General Fund Revenues	50,713,210	28,125,347	22,587,863	55%		53%	52%

**TOWN OF GRANBY
BUDGET OPERATIONS SUMMARY
NOVEMBER 2021**

ACCT. #	DESCRIPTION	ADJUSTED BUDGET	EXPENSED	ENCUMBERED	UNENCUMBERED ALLOTMENT	% EXP.	REMARKS	Nov 20 % EXP	Oct 21 % EXP
1001	General Administration	344,153	128,069	193,551	22,533	93%		93%	92%
1003	Legal Services	25,000	9,343	5,000	10,658	57%		33%	40%
1005	Fringe Benefits	2,815,806	2,292,506	85,596	437,704	84%		93%	83%
1007	Town Clerk Operations	161,121	61,913	87,134	12,074	93%		94%	92%
1009	Probate	4,882	0	4,882	0	100%		99%	0%
1011	Contingency & Reserve	218,200	32,486	37,623	148,092	32%		23%	32%
1013	Election Services	48,839	10,686	8,230	29,923	39%		81%	37%
1015	Boards, Reg. Prog. & Staff Dev.	70,934	46,310	4,668	19,956	72%		84%	70%
1017	Revenue Collections	134,238	52,502	61,882	19,854	85%		84%	85%
1019	Property Assessment	195,109	84,389	97,857	12,863	93%		92%	93%
1021	Finance Management	331,281	151,361	169,021	10,899	97%		89%	96%
1023	Insurance	367,799	168,559	147,581	51,659	86%		93%	86%
1031	Community Development	120,764	49,644	66,364	4,756	96%		N/A	96%
	General Government	4,838,126	3,087,768	969,389	780,970	84%		88%	82%
2001	Building Inspection	154,149	60,839	94,227	-917	101%		90%	100%
2003	Fire Prevention	351,151	170,466	175,691	4,994	99%		98%	98%
2005	Emergency Management	8,720	7,920	0	800	91%		90%	91%
2007	Health Services	171,555	112,980	58,575	0	100%		91%	100%
2009	Police Dept Administration	361,750	148,056	163,603	50,091	86%		95%	86%
2011	Police Oper. & Communications	1,873,155	688,007	974,924	210,224	89%		88%	85%
	Pers. & Prop. Protection	2,920,480	1,188,268	1,467,019	265,193	91%		91%	89%
3001	Public Works Administration	203,738	83,476	119,558	704	100%		97%	100%
3003	General & Equipment Maint.	1,386,108	454,746	654,404	276,958	80%		81%	77%
3005	Solid Waste & Recycling	938,100	313,482	592,904	31,714	97%		98%	97%
3011	Planning & Engineering	34,383	14,590	19,747	47	100%		61%	100%
3013	Infrastructure Maintenance	686,444	231,467	291,001	163,976	76%		81%	73%
	Public Works & Env.	3,248,773	1,097,761	1,677,614	473,398	85%		86%	83%

**TOWN OF GRANBY
BUDGET OPERATIONS SUMMARY
NOVEMBER 2021**

ACCT. #	DESCRIPTION	ADJUSTED BUDGET	EXPENSED	ENCUMBERED	UNENCUMBERED ALLOTMENT	% EXP.	REMARKS	Nov 20 % EXP	Oct 21 % EXP
4001	Library Services	583,309	229,683	274,617	79,009	86%		81%	85%
4003	Social-Senior-Youth-Services	343,907	85,450	140,103	118,354	66%		55%	65%
4005	Recreation Administration	97,489	40,216	58,495	-1,222	101%		100%	101%
4009	Community Support	3,000	0	0	3,000	0%		0%	0%
	Lib., Rec., & Soc. Services	1,027,705	355,349	473,215	199,141	81%		74%	80%
6001	Capital Improvement	1,850,000	1,850,000	0	0	100%		100%	100%
7001	Debt Service	1,644,620	171,168	0	1,473,452	10% Payable in August and February		38%	10%
	Capital & Debt Service	3,494,620	2,021,168	0	1,473,452	58%		66%	58%
	Town Section	15,529,704	7,750,314	4,587,237	3,192,153	79%		82%	78%
8001	Board of Education	33,183,506	12,861,142	0	20,322,364	39%		39%	33%
	Board of Education	33,183,506	12,861,142	0	20,322,364	39%		39%	33%
9001	Transfer to OPEB Trust Fund	2,000,000	2,000,000	0	0	100% Wired in early November		N/A	0%
	Transfer	2,000,000	2,000,000	0	0	100%		N/A	0%
	General Fund Expenses	50,713,210	22,611,456	4,587,237	23,514,517	54%		53%	45%

Granby Board of Education
FY 2021-2022
Statement of Accounts
for the period ended
November 30, 2021

Description	Budget	Expended	Expended &		Budget Balance	% Enc/Exp	November 2021		Results Compared to
			Encumbered	Encumbered			Forecast	Prior Month Forecast	
Certified Salaries:									
Administration	1,751,243	739,702	1,008,684	1,748,386	2,856	99.84%	2,856	0	
Regular Education	10,955,845	2,932,690	7,718,592	10,651,281	304,564	97.22%	189,734	189,734	(3,322)
Special Education	1,939,332	559,164	1,288,976	1,848,140	91,192	95.30%	91,192	91,192	7,967
Total	14,646,419	4,231,555	10,016,252	14,247,808	398,612	97.28%	283,783	283,783	4,645
Substitute/Tutor/Support Salaries									
Substitutes	8,000	7,405	5,412	12,817	(4,817)	160.21%	(15,960)		(12,960)
Sped Support (Speech, O.T. & P.T.)	460,454	145,428	312,506	457,934	2,520	99.45%	2,520		(240)
Tech Support	250,682	102,066	148,718	250,784	(102)	100.04%	0	0	0
Tutors - Regular Education	38,147	6,019	15,381	21,400	16,747	56.10%	0	0	0
Tutors - Special Education	29,480	12,046	0	12,046	17,434	40.86%	6,536		0
Total	786,763	272,964	482,017	754,981	31,782	95.96%	(6,904)		(13,200)
Teaching Assistant Salaries:									
Regular Education TA	310,340	104,726	251,345	356,071	(45,731)	114.74%	(45,731)		499
Special Education TA	1,185,080	288,433	827,891	1,116,323	68,757	94.20%	41,744		1,230
Total	1,495,420	393,158	1,079,235	1,472,394	23,026	98.46%	(3,987)		1,729
School Secretaries' Salaries	666,332	235,628	424,686	660,314	6,018	99.10%	473		945
Central Office Salaries	575,725	213,169	356,617	569,786	5,938	98.97%	4,781		(142)
Custodial & Maintenance Salaries	1,341,989	497,749	774,281	1,272,030	69,959	94.79%	8,172		0
Total Salaries	19,512,648	5,844,224	13,133,088	18,977,312	535,336	97.26%	286,317		(6,024)
Employee Benefits									
	5,646,727	1,891,029	3,180,977	5,072,006	574,721	89.82%	0		0
Total Salaries & Employee Benefits	25,159,375	7,735,253	16,314,065	24,049,318	1,110,057	95.59%	286,317		(6,024)

Granby Board of Education
FY 2021-2022
Statement of Accounts
for the period ended
November 30, 2021

Description	Budget	Expended	Encumbered	Encumbered	Budget Balance	% Enc/Exp	Forecast	Prior Month Forecast
Purchased Services:								
Instructional Purchased Service	563,326	144,720	279,124	423,844	139,482	75.24%	(10,693)	(20,693)
Administration Purchased Service	462,937	171,520	254,017	425,536	37,401	91.92%	(4,915)	0
Maintenance Purchased Service	101,483	28,696	38,201	66,897	34,586	65.92%	0	0
Total	1,127,746	344,936	571,341	916,277	211,469	81.25%	(15,608)	(20,693)
Legal Services	55,000	33,370	21,631	55,000	0	100.00%	0	0
Repairs & Maintenance:								
Instructional Repairs & Maintenance	74,599	39,048	4,905	43,953	30,646	58.92%	0	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0	0
Maintenance Repairs & Maintenance	434,698	156,149	130,357	286,507	148,191	65.91%	0	0
Total	517,797	195,197	135,263	330,459	187,338	63.82%	0	0
Transportation:								
Transportation Regular Education	954,914	21,798	827,572	849,370	105,544	88.95%	0	0
Transportation Special Education	708,654	13,100	503,093	516,193	192,461	72.84%	192,002	4,042
Transportation Vocational Tech	92,862	0	87,712	87,712	5,150	94.45%	7,022	3,120
Total	1,756,430	34,898	1,418,376	1,453,274	303,156	82.74%	199,024	7,162
Insurance Property & Liability	102,700	65,434	43,655	109,089	(6,389)	106.22%	(6,429)	(1,429)
Communications	91,881	28,207	44,960	73,167	18,714	79.63%	0	0
Tuition:								
Tuition Special Education	1,747,882	496,065	1,345,803	1,841,868	(93,986)	105.38%	(314,360)	7,230
Tuition Adult Education	11,967	11,325	0	11,325	642	94.64%	642	0
Total	1,759,849	507,390	1,345,803	1,853,193	(93,344)	105.30%	(313,718)	7,230
Conference & Travel Expense	77,694	8,657	3,447	12,104	65,590	15.58%	0	0

Granby Board of Education
FY 2021-2022
Statement of Accounts
for the period ended
November 30, 2021

Description	Budget	Expended	Encumbered	Encumbered	Budget Balance	% Enc/Exp	Forecast	Prior Month Forecast
General Supplies:								
General Supplies Regular Education	317,970	135,623	51,835	187,458	130,512	58.95%	0	0
General Supplies Special Education	27,316	12,551	6,920	19,471	7,845	71.28%	0	0
General Supplies Administration	79,976	27,930	16,725	44,655	35,321	55.84%	0	0
General Supplies Maintenance	141,372	43,582	63,326	106,908	34,464	75.62%	0	0
Total	566,634	219,685	138,807	358,491	208,143	63.27%	0	0
Electricity	420,812	129,572	276,568	406,140	14,672	96.51%	0	0
Fuel/Natural Gas	169,352	69,505	69,765	139,270	30,082	82.24%	0	0
Textbooks/Workbooks	124,528	56,197	3,796	59,994	64,534	48.18%	0	0
Library/Media Center	62,237	30,368	9,169	39,537	22,700	63.53%	0	0
Software	322,868	267,713	17,977	285,691	37,177	88.49%	0	0
Dues & Fees	50,346	37,884	631	38,515	11,831	76.50%	(2,450)	(2,450)
Replacement Equipment:								
Replacement Equipment	0	0	0	0	0	0.00%	0	0
Replacement Equip Admin	6,000	555	7,535	8,090	(2,090)	134.84%	(1,535)	0
Replacement Equip Maintenance	2,500	632	0	632	1,869	25.26%	0	0
Total	8,500	1,187	7,535	8,722	(222)	102.61%	(1,535)	0
New Equip Instructional MS	0	0	0	0	0	0.00%	(555)	0
Student Activities	809,760	160,406	341,501	501,907	307,853	61.98%	0	0
Total General Fund	33,183,507	9,925,858	20,764,290	30,690,148	2,493,359	92.49%	145,046	(16,204)
SPED	6,186,807						205	20,229
GEN ED	26,996,700						144,842	(36,433)

November 2021

		Better/(Worse)	
Quality & Diversity	Budget	Forecast	Than Budget
Opening Balance	210,550	352,101	141,551
Expenses	1,056,942	960,397	96,545
Revenue	875,253	767,450	(107,803)
Ending Balance	28,860	159,154	130,293

Granby Board of Education
FY 2021-2022
Statement of Accounts
for the period ending
November 30, 2021
For Selected Special Education Accounts

II. Expenditures	FY21-22 Budget	Expended	Encumbered	Expended & Encumbered	Balance	Full Year Forecast		Results Compared to prior month Forecast
						November 2021		
Legal Expense	27,500	19,869	7,631	27,500	0	0	0	0
Special Education Certified Staff	1,939,332	559,164	1,288,976	1,848,140	91,192	91,192	7,967	
Teacher Assistants	1,185,080	288,433	827,891	1,116,323	68,757	41,744	1,230	
Special Education Tutors	29,480	12,046	0	12,046	17,434	6,536	0	
Evaluation, Therapy & Contracted Services	88,425	37,857	32,135	69,993	18,432	(19,429)	0	
Sped Support (Speech, O.T., & P.T.)	460,454	145,428	312,506	457,934	2,520	2,520	(240)	
Special Ed Transportation	708,654	13,100	503,093	516,193	192,461	192,002	4,042	
Out of District Tuition	1,747,882	496,065	1,345,803	1,841,868	(93,986)	(314,360)	7,230	
Total Selected Special Education Accounts	6,186,807	1,571,962	4,318,035	5,889,997	296,810	205	20,229	

Granby Board of Education
FY 2021-2022
Statement of Accounts
for the period ending November 30, 2021

I. Revenue	FY 2021-2022 Budget	Currently Anticipated	Received To Date	Full Year Forecast November 2021	Changes from Prior Month Forecast
Reg. Tuition from other Towns	614,448	668,040	334,020	53,592	0
SPED Tuition from other Towns	456,273	627,036	0	170,763	170,763
SDE Excess Cost Reimbursement	491,779	514,170	0	22,391	40,422
Rental Fees	14,745	0	0	(14,745)	0
Pay for Participation	53,966	53,966	15,333	0	0
Sub Total	1,631,211	1,863,212	349,353	232,001	211,185

TOWN OF GRANBY

MEMORANDUM

DATE: December 21, 2021

TO: Board of Finance

FROM: Erica P. Robertson, Town Manager



REGARDING: BUSINESS – 3

Consideration of Additional Appropriation from Fund Balance to Fund Upgrades to the Granby Server Infrastructure

Background

The Granby hardware server infrastructure is extremely outdated and has caused multiple outages as of late 2021. I am requesting this infrastructure be upgraded as soon as possible to avoid a catastrophic outage. Without this upgrade we will at some point encounter a failed server and be up against a much longer outage and at risk of possible data loss. Our network server is essentially the backbone of how we do business today. Revenue collection, assessment, finance, and all town documents are stored on the server. Without it, we literally cannot function. The current server environment is outdated and no longer supported on both a hardware and software level. Therefore:

- We will be upgrading the server from Windows 2008 R2 which is an "outdated version" and is no longer supported by Microsoft. Security and patches have not been available for roughly 2 years now.
- This project will put in place a Virtual Server (Vmware) which allows faster server build times, repairs, migrations and most importantly backup & recovery. If anything fails in the future, the amount of time to backup and restore a server is reduced to a matter of minutes rather than days with the current setup.
- New Server hardware will now be under warranty. Parts would be covered for 3-5 years depending on extended warranty purchase options chosen.
- Building new servers will be easy because the environment is virtualized.
- Virtual servers allow for multiple servers to run on its hardware. Since each server is designed typically for a certain task, virtual servers allow us to run multiple "server instances" saving the cost of needing additional servers.

Next Steps

Since we did not plan for this upgrade, it was not budgeted in the Fiscal Year 2021-2022 Adopted Budget. Accordingly, I am requesting an additional appropriation from the General

Fund Unassigned Fund Balance in the amount of \$30,500 to fund this project. There are sufficient funds in the General Fund to cover this appropriation.

At its December 6, 2021 meeting, the Board of Selectmen commented favorably upon this request. Pursuant to section 10-6(e) of the Granby Town Charter, I am forwarding the request to the Board of Finance for your consideration.

PROPOSED MOTION:

The Board of Finance authorizes an additional appropriation of \$30,500 from the General Fund, fund balance, to upgrade the Granby server infrastructure.

EPR/kc

Enclosures:
Appropriation #2022-006

cc: Kimi Cheng, Director of Finance

TOWN OF GRANBY

The following information is required prior to approval of any Board of Finance Appropriation or Transfer:

[illegible]

Date of Requesting Agency's Action: December 6, 2021

Type of Action Requested (Check One): Additional Appropriation X
Transfer of Funds _____
Budget Amendment _____

Date of Request: December 21, 2021

Fiscal Year: 2021-22

Amount of Request: \$30,500

Purpose of Request (Explain briefly or attach narrative):

To fund the upgrade for the Granby server infrastructure.

<u>Appropriation From:</u>	<u>Appropriation To:</u>
General Fund Balance \$30,500	237.60.60.6001.67135 IT Infrastructure Upgrades \$30,500

Certification: This is to certify that there is available an unappropriated and unencumbered fund balance to meet the above appropriation request(s). For the General Fund, the total appropriations for the Fiscal Year do not exceed 1-1/2% of the current levy [Charter Sec. 10-6 (e)].

Erica Robertson

Town Manager 12/21/21

Date of Board of Selectmen Comment Action: December 6, 2021 Approved: YES ☒ NO ☐

Date of Board of Finance Resolution Action: December 21, 2021 Approved: YES NO

cc: Director of Finance & Town Treasurer

TOWN OF GRANBY

MEMORANDUM

DATE: December 21, 2021

TO: Board of Finance

FROM: Erica P. Robertson, Town Manager



REGARDING: BUSINESS – ITEM 4

Discussion of Plus-One Budget for Fiscal Year 2022-2023

Background

As you know, for many years the Town of Granby has worked within a budget process that includes a call for a “Plus-One Budget”. This budget process requires that the Board of Selectmen and the Board of Education meet with the Board of Finance to review expenditure needs and fund balance expectations for the upcoming fiscal year. The Plus-One Budget is a high level view of big ticket items such as contractual obligations, anticipated benefit and insurance costs, utilities, and other mandated expenses. The Town Manager presents the Plus-One Budget to the BOS in December and the Superintendent of Schools presents to the BOE in January. Both Plus-One Budgets are presented to the Board of Finance at the “Three Board Meeting” held in mid-January. Thereafter, a preliminary budget guideline is given to the boards from the Board of Finance at the end of January. A finalized guideline is then adopted in February when more detailed revenue and expenditure information is available.

Plus-One FY 2022-2023

Along with my management team, I developed a Plus-One Budget that outlines budget expectations for salary and wages for employees, preliminary cost estimates for employee benefits, and items of a contractual nature or deemed important to adequately maintain operations. With few exceptions, the Plus-One Budget is a maintenance budget. We are fulfilling mandated costs such as the Police Accountability Act, contractual obligations for wages, large increases in fuel costs, an extraordinary increase in health insurance, waste disposal fee increases, and general increases in such items as software application fees.

Some notes and perspective on the development of the Plus-One Budget:

	\$ Change	% Change	Comment
Contractual Obligations	460,524	3.84	Maintenance- No new programs unless mandated Insurance is the biggest driver at a \$210,610 increase.
Department Proposed	1,077,168	8.95	New Positions/Staffing Levels <ul style="list-style-type: none">• 2 Police Officers• 1 PT Maintenance DPW• 1 PT to FT conversion for Town Clerk Office• 100% increase in HR and Engineering Hours LAFD contribution +\$35,000 GAA contribution +\$20,000
Town Manager Plus-One	637,014	5.29	Cut \$440,154 from Department Proposed Adds 176,490 or 1.45% to Contractual Obligations

FY 2022-2023
Town Manager Plus-One Detail

<u>ITEM</u>	<u>+(-) CHANGE BUDGET(\$)</u>	<u>+(-) CHANGE BUDGET(%)</u>	<u>COMMENT CHANGE IN FY23</u>
<i>Contractual Obligations:</i>			
Existing Salaries and Wages for Union employees	110,503	0.92%	By union contracts
Payroll Related/Benefits (Payroll Taxes, Pension & ICMA, Life & LTD Insurances)	(5,402)	(0.04%)	Saving in Pension (12,845)
Insurances(Health, Liab., Worker Compensation)	210,610	1.75%	Health Insurance (20% Inc.); Liab. Insurance (3% Inc.); WC (5% Inc.)
Diesel Fuel	17,480	0.15%	Increase due to price increase (from 2.52 to 2.90)
Gasoline	36,300	0.30%	Increase due to price increase (from 1.82 to 2.66)
Salt	2,000	0.02%	Increase due to demand
Tipping Fees	65,000	0.54%	Increase due to price increase (from 104 to 117)
Recycling Collection	5,140	0.04%	Increase due to price increase
Body worn camera system yearly charges	12,938	0.11%	Required by Police Accountability Act
Software applications	5,955	0.05%	Contracts price increase
	<u>460,524</u>	<u>3.84%</u>	
<i>Town Manager Requests:</i>			
Staff and non-union payroll	63,774	0.53%	
IT Part-Time	15,000	0.11%	Share with BOE
Director of Human Resources	8,338	0.07%	From 10 hours to 15 hours per week
IT Operations	44,922	0.37%	Monthly consultant agreement
Engineering Services	4,900	0.04%	From 10 hours to 15 hours per month
Legal Services	3,000	0.02%	
LAFD	18,680	0.16%	To support cost reimbursement program
Granby Ambulance	10,000	0.08%	
FVHD	6,675	0.06%	
Contributions to Other Funds	1,201	0.01%	EM Fund, Dog Fund, and CMED & EMED Program
	<u>176,490</u>	<u>1.45%</u>	
Total Plus-One Budget	637,014	5.29%	BOF very preliminary guideline – 2.25%

My Plus-One Budget is a starting point for the FY 2022-2023 budget process. There are many unknowns left to finalize, especially in the revenue side of the budget. Our local public safety volunteer organizations are requesting funding increases, an area that will need more discussion. We hope to see a better health insurance projection in the coming months. The current projection of 20% is a very difficult number to wrap our arms around. There is a very large increase in tipping fees for waste removal, and we are hearing now that it might increase more. I also have included almost a half percent of increased informational technology services and staff. I believe that this is critical to our operations as a town and welcome more discussion on this topic. I have also struggled to increase our Human Resources hours and our Engineering hours. I would increase them more if other numbers become more favorable as we move toward spring.

As always, Town staff continually work to serve the community at a high level without substantially increasing the tax burden on our property owners. We constantly review the organization for efficiencies, cost savings and implementation of best practices for municipal governments. There has been no tax increase in Granby for the last two years. Nevertheless, the proposed Plus-One Budget for Town operation expenditures at 5.29% is likely more than what will be acceptable to the Board of Finance. The Board of Selectman reviewed the Plus-One budget at their meeting yesterday. They will take action at their first January 2022 meeting.

My staff and I stand ready to assist you in the budgeting process over the next several months.

pc: Kimi Cheng